



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

January 29, 2008

MEMORANDUM

To: Representative Roth

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2007 AB 694** (LRB-3447/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

M E M O R A N D U M

January 18, 2008

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 694 – Extend Energy Efficient Commercial Building Deduction

The Department has the following technical concern with the above referenced bill:

The extension of the placed in service date in section 204 of P.L. 109-432 only affects property placed in service after December 31, 2007 and before December 31, 2008. Therefore it only affects taxable years beginning in 2007 (fiscal year filers) and 2008. While it does no harm, there is no reason to amend the definition of the Internal Revenue Code for taxable years beginning in 2005 and 2006. Therefore sections 1, 2, 4, 5, 7, 8, 11, 13, 14, 16, and 17 of the bill could be deleted. In addition, the provisions in section 10 relating to P.L. 109-432 could be deleted.

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.us.

cc: Rep. Roth